

HIGHER EDUCATION LAW

Law Number : 2547

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Duties of the Council of Higher Education:

Article 7 – (Amended): 17/8/1983 - 2880/3 article)

The duties of the Council of Higher Education;

a) To establish and develop higher education institutions in line with the aims, objectives, and principles set forth in this Law, to carry out educational activities, and to prepare short-term and long-term plans for training teaching staff needed by higher education fields both domestically and internationally; and to oversee and control the effective use of resources allocated to universities within the framework of these plans and programs.

b) To ensure unifying, integrative, continuous, harmonious, and developmental cooperation and coordination among higher education institutions, in line with the purposes, principles, and objectives set forth in this Law,

c) To determine the limits of growth and implement measures such as summer sessions, evening classes, and dual-track education in order to maintain university operations at the most efficient level,

d) In line with the principles and objectives of state development plans and within the framework of higher education planning;

(1) (Void: 2/7/2018 – KHK-703/135 article)

(2) To make decisions, either directly or based on proposals from universities, regarding the opening, merging or closing of faculties, institutes and colleges within a university, and to submit them to the Ministry of National Education for necessary action;

To make decisions, either directly or based on proposals from universities, regarding the opening, merging or closing of departments, main branches of science and art, and application and research centers within higher education institutions; and the establishment of conservatories, vocational schools or support, preparatory schools or units;

To make decisions, either directly or based on proposals from universities, regarding the suspension or resumption of education due to events that will result in disruption of education, and to implement them.

(3) (Void: 2/7/2018 – KHK-703/135 article)

(4) **(Additional: 18/6/2017-7033/13 article)** To conduct studies and make decisions regarding the specialization of higher education institutions.

e) To determine the minimum course hours and durations of education and training programs in higher education institutions, the principles regarding horizontal and vertical transfers of students, and the principles regarding higher education for graduates of higher education institutions, taking into account the opinions of the Interuniversity Council,

f) To determine the number of professor, associate professor, and assistant professor positions in universities in a balanced manner, taking into account the needs of universities, education and training programs, the quality of scientific disciplines, research activities, application areas, buildings, equipment, facilities, student numbers, and other relevant issues.

g) To examine and evaluate the annual activity reports submitted by universities; to identify those demonstrating outstanding success and those deemed insufficient, and to take the necessary measures;

h) To determine the capacities of universities by examining their proposals regarding the number of students to be admitted to each educational program; to determine the principles regarding the selection and admission of students—taking into account manpower planning, institutional capacities, student interests and aptitudes, and the guidelines for student placement in secondary education,

i) to take measures ensuring equality of opportunity and access within higher education institutions and regarding admission to these institutions,

j) to review and decide upon proposals from relevant higher education institutions regarding the fees to be charged to students for each educational program,

k) to examine and approve the budgets prepared by higher education supervisory bodies and universities, and subsequently submit them to the Ministry of National Education,

l) to initiate and adjudicate disciplinary proceedings concerning rectors; and—upon the rector's proposal or directly, and in accordance with standard procedures—to terminate the affiliation with higher education institutions of academic staff members found to be incompetent in fulfilling the duties prescribed by this Law, or those acting in contravention of the objectives, fundamental principles, and established order of higher education as defined by this Law.

m) to establish scientific national committees and working groups across various fields of science and the arts,

n) to assign established universities—when necessary—the task of contributing to newly founded or developing universities in areas such as education, instruction, and faculty training, and to determine the implementation guidelines for these activities,

o) to submit to the Ministry of National Education its views and recommendations regarding the establishment of higher education institutions by foundations in accordance with the provisions of this Law, and to enact necessary regulations concerning these institutions as well as to oversee and audit them,

p) to determine the equivalency of associate, bachelor's, and graduate degrees obtained from higher education institutions abroad,

r) to perform other duties assigned to it by this Law.

University Bodies

Rector:

Article 13 –

a) (First paragraph annulled: By the Constitutional Court's Decision dated 7/12/2023, Docket No. 2018/117, Decision No. 2023/212.) (Paragraph redrafted: Art. 6 of Law No. 7551 dated 18/6/2025.) Rectors of state and foundation universities are appointed by the President. The appointment of a rector at a foundation university is made upon the proposal of the board of trustees. The rector represents the legal personality of the university or the high technology institute.

The age limit for rectors is 67. However, the age limit does not apply to those appointed as rectors until their term of office expires.

(Amended first sentence: Art. 14 of Law No. 6745 dated 20/8/2016) The Rector selects up to three individuals from among the university's salaried professors to serve as vice-rectors and assist in their duties, with their tenure limited to the Rector's own term of office. **(Added: Art. 1 of Decree-Law No. 398 dated 2/1/1990; Accepted as is: Art. 1 of Law No. 3614 dated 7/3/1990)** However, in universities mandated to conduct centralized open education, the Rector may select five vice-rectors where necessary.

Vice-rectors are appointed by the rector.

When the Rector is absent from duty, one of their deputies acts as a substitute. The Rector informs the Council of Higher Education when absent from duty for more than two weeks. If the deputyship lasts longer than six months, a new Rector is appointed.

b) Duties, powers, and responsibilities:

(1) To preside over university boards, implement decisions made by higher education supervisory bodies, review and finalize proposals from university boards, and ensure orderly operation among the institutions affiliated with the university,

(2) To inform the Inter-University Council about the university's educational, scientific research, and publication activities at the end of each academic year and whenever necessary,

(3) To prepare the university's investment programs, budget, and staffing requirements—after obtaining the views and proposals of affiliated units, the university administrative board, and the senate—and to submit them to the Council of Higher Education,

(4) To reassign academic staff and other personnel working in the institutions and units comprising the university, or to assign them new duties, when deemed necessary,

(5) To exercise general oversight and supervision over the university's units and personnel at all levels,

(6) To perform other duties assigned by this Law.

The Rector holds primary authority and responsibility for the rational use and development of the teaching capacity of the university and its affiliated units; the provision of necessary social services to students; the implementation of security measures when required; the planning and execution of educational, scientific research, and publication activities in alignment with state development plans, principles, and objectives; the conduct of scientific and administrative oversight and supervision; and the delegation of these duties to sub-units, as well as their monitoring, control, and the realization of their outcomes.

PUBLIC FINANCIAL MANAGEMENT AND CONTROL LAW

Law Number : 5018

Date of Enactment : 10/12/2003

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PART ONE

General Provisions

SECTION ONE

Purpose, Scope, and Definitions

Purpose

Article 1- The purpose of this Law is to regulate the structure and functioning of public financial management, the preparation and implementation of public budgets, the accounting and reporting of all financial transactions, and financial control, in order to ensure the effective, economical, and efficient acquisition and use of public resources, as well as accountability and fiscal transparency, in line with the policies and objectives set forth in development plans and programs.

Scope

Article 2- This Law covers the financial management and control of public administrations within the scope of general government, comprising public administrations within the scope of central government, social security institutions, and local administrations.

The use and control of European Union funds and resources provided to public administrations from domestic and foreign sources are also subject to the provisions of this Law, without prejudice to the provisions of international agreements.

Regulatory and supervisory institutions are subject only to Articles 3, 7, 8, 12, 15, 17, 18, 19, 25, 42, 43, 44, 47, 48, 49, 50, 51, 52, 53, 54, 68, and 78 of this Law.

Definitions

Article 3- Exclusively for the purposes of the application of this Law;

a) Public administrations within the scope of general administration: Public administrations within the scope of central administration, social security institutions and local administrations, as determined according to international classifications,

b) Public administrations within the scope of central administration: Public administrations included in Schedules (I), (II) and (III) annexed to this Law,

c) Regulatory and supervisory institutions: Institutions included in Schedule (III) annexed to this Law,

d) Social security institutions: Public institutions included in Schedule (IV) annexed to this Law,

e) Local administration: Municipalities, provincial special administrations and the unions and administrations affiliated with or established by them or of which they are members, which carry out public activities with their powers limited to a specific geographical area and services,

f) Budget: The document, duly enacted, that sets forth revenue and expenditure estimates for a specific period and matters regarding their implementation,

g) Public resources: Publicly owned revenues—including resources obtained through borrowing—movable and immovable assets, funds held in accounts, receivables, rights, and assets of any kind,

h) Public expenditure: Costs for works, goods, and services procured pursuant to laws or Presidential decrees; social security contribution payments; domestic and foreign debt interest; general borrowing expenses; differences arising from the sale of debt instruments at a discount; economic, financial, and social transfers; grants and aid provided; and other expenditures,

i) Public revenue: Taxes, duties, fees, fund deductions, shares, or similar revenues collected pursuant to laws; interest, surcharges, and penalty revenues; revenues of any kind derived from movable and immovable assets; revenues obtained in exchange for services; revenues obtained through the sale of debt instruments at a premium; social security premium deductions; grants and aid received; and other revenues,

j) Special revenue: Revenues generated by administrations within the scope of the general budget—outside of their public duties and services—from activities specified in their respective laws or Presidential decrees and from the delivery of goods and services capable of being priced, and which are reflected in the general budget,

k) Spending unit: The unit within a public administration budget to which an appropriation is allocated and which holds spending authority,

l) Public financial management: The legal and administrative systems and processes designed to ensure the effective, economical, and efficient use of public resources in accordance with established standards,

m) Financial control: [The process concerning] public resources in line with established objectives and in accordance with rules determined by relevant legislation... the control system established to ensure its appropriate, effective, economical, and efficient use, as well as the institutional structure, methods, and processes,

n) Strategic plan: The plan containing the medium- and long-term objectives, fundamental principles and policies, targets and priorities, and performance indicators of public administrations, as well as the methods to be followed and resource allocations to achieve them,

o) Fiscal year: Refers to the calendar year.

ÜÇÜNCÜ BÖLÜM

Kamu Kaynağının Kullanılmasının Genel Esasları

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CHAPTER THREE

General Principles of the Use of Public Resources

Financial Transparency

Article 7- The public shall be informed in a timely manner to ensure oversight regarding the acquisition and utilization of all types of public resources. To this end, the following are mandatory:

- a) Clearly defining duties, powers, and responsibilities;
- b) Ensuring that government policies, development plans, annual programs, strategic plans, and budgets—as well as their preparation, deliberation by competent bodies, implementation, and the resulting reports—are open and accessible to the public;
- c) Disclosing to the public, at specific intervals not exceeding one year, the incentives and support measures provided by public administrations within the scope of general government;
- d) Maintaining public accounts in accordance with a standard accounting system and an accounting framework based on generally accepted accounting principles.

Public administrations are responsible for making the necessary arrangements and taking the measures required to ensure fiscal transparency, and these matters are monitored by the Ministry of Treasury and Finance.

Accountability

Article 8- Those charged with and authorized to acquire and utilize any public resources are responsible for ensuring that such resources are acquired, utilized, accounted for, and reported in an effective, economical, and efficient manner and in accordance with the law, as well as for taking the necessary measures to prevent their misuse; they are also required to render an account to the competent authorities.

Strategic planning and performance-based program budgeting

Article 9- Public administrations prepare strategic plans using participatory methods to define their future missions and visions; establish strategic objectives and measurable targets; measure their performance against predetermined indicators; and monitor and evaluate this process—all within the framework of development plans, policies determined by the President, programs, relevant legislation, and their own adopted fundamental principles.

To ensure the delivery of public services at the desired level and quality, public administrations are required to base their budgets and resource allocations—on a program and project basis—on their strategic plans, annual objectives and targets, and performance indicators.

The procedures and principles regarding the determination of which public administrations are obliged to prepare strategic plans and the schedule for the strategic planning process, as well as the alignment of strategic plans with policies, development plans, and programs, are established by the President.

(Additional paragraph: 24/7/2008-5793/30) (Amended paragraph: Official Gazette-16/10/2020-7254/1) Public administrations shall prepare a performance program comprising the activities to be carried out in accordance with the program budget, the resource requirements for such activities, and the relevant objectives, targets, and performance indicators.

(Amended sentence: Official Gazette dated 16/10/2020, No. 7254, Art. 1) Public administrations prepare their budgets in a manner consistent with the development plan, the Presidential program, the medium-term program, (...) the Presidential annual program, and their strategic plans, and on a performance-based basis. The alignment of public administration budgets with the performance indicators determined in strategic plans, the activities to be carried out by the administrations within this framework, and other matters regarding performance-based budgeting are determined by the President.

(Added paragraph: Official Gazette dated 16/10/2020, No. 7254, Art. 1) Public administrations collect and analyze data objectively, systematically, and regularly for the purpose of monitoring and evaluating their budgets, strategic plans, and performance programs. The results of monitoring and evaluation are presented in the administration's activity reports.

Performance indicators deemed appropriate by the President for the relevant public administration are included in the budgets of the respective organizations. Performance audits are conducted within the framework of these indicators.

PART TWO

Public Administration Budgets

SECTION ONE

General Provisions

Types and scope of budgets

Article 12- The budgets of administrations within the scope of general government are prepared and implemented as the central government budget, social security institution budgets, and local administration budgets. Public administrations may not create budgets under any other name.

The central government budget consists of the budgets of the public administrations listed in Schedules (I), (II), and (III) attached to this Law.

The general budget is the budget of the public administrations that are part of the legal personality of the State and are listed in Schedule (I) attached to this Law.

The special budget is the budget of each public administration listed in Schedule (II) attached to this Law, which is established to carry out a specific public service—either affiliated with or related to a ministry—is allocated revenue, is authorized to make expenditures from such revenue, and whose establishment and operating principles are regulated by law or Presidential decree.

The regulatory and supervisory institution budget is the budget of each regulatory and supervisory institution listed in Schedule (III) attached to this Law, which is organized as a board, institution, or supreme board by law or Presidential decree.

The social security institution budget is the budget of each public administration listed in Schedule (IV) attached to this Law, which is established by law or Presidential decree to provide social security services.

The local administration budget is the budget of the public administrations within the scope of local administration.

Budget principles

Article 13- The following principles shall be observed in the preparation, implementation, and control of budgets:

a) Ensuring sustainable development alongside macroeconomic stability is essential in the preparation and implementation of budgets.

b) The spending authority granted to public administrations through the budget shall be exercised for the purpose of fulfilling the duties and services regulated by laws or Presidential decrees.

c) Budgets shall be prepared, implemented, and controlled in accordance with the policies, targets, and priorities set forth in development plans and programs, and based on the administrations' strategic plans, performance criteria, and cost-benefit analyses.

d) Budgets shall be deliberated and evaluated together with the budget estimates for the subsequent two years, taking strategic plans into account.

e) The budget ensures that public financial transactions are presented in a comprehensive and transparent manner.

f) All revenues and expenditures shall be shown in the budgets on a gross basis.

g) It is a fundamental principle that specific revenues shall not be allocated to specific expenditures.

h) It is a fundamental principle that a balance between revenue and expenditure be maintained in the budgets.

i) Budgets may not be implemented unless adopted or approved by the Grand National Assembly of Turkey or the competent bodies prior to the commencement of the relevant fiscal year.

j) Matters unrelated to the budget shall not be included in the budgets.

k) **(Amended: OG-16/10/2020-7254/2)** Budgets shall be prepared and implemented based on a program structure and in accordance with a classification determined by the Presidency—in compliance with international standards—so as to enable the observation of institutional and economic outcomes.

l) Clarity, accuracy, and fiscal transparency shall be the basis for reporting budget revenue and expenditure estimates as well as implementation results.

m) All revenues and expenditures of public administrations shall be shown in their budgets.

n) Public services shall be carried out through appropriations included in the budgets and in accordance with the methods, principles, and objectives established by legislation.

o) In budgets, appropriations shall be allocated for the realization of specific objectives.

CHAPTER SIX

Activity Reports and Final Accounts

Activity reports

Article 41- (Amended: 22/12/2005-5436/Art. 3)

Senior executives and spending officers—to whom budget appropriations have been

allocated—prepare annual activity reports within the framework of accountability. Based on the unit activity reports prepared by spending officers, the senior executive compiles and publicly releases the agency activity report, which presents the results of the agency's operations. Public agencies within the scope of central government and social security institutions send copies of their agency activity reports to the Court of Accounts and the Presidency.

Copies of the agency activity reports prepared by local administrations are sent to the Court of Accounts and the Ministry of Environment and Urbanization. Based on these reports, the Ministry of Environment and Urbanization prepares and publicly releases a general activity report on local administrations that includes its own assessments; copies of this report are sent to the Court of Accounts and the Presidency.

The operational results for a fiscal year regarding agencies within the scope of central government and social security institutions are presented in a general activity report prepared by the Presidency. This report also includes general assessments regarding the financial structures of local administrations. The Presidency publicly releases the general activity report and sends a copy to the Court of Accounts.

The Court of Accounts submits to the Grand National Assembly of Turkey the administrative activity reports (excluding those of local administrations), the general activity report of local administrations, and the general activity report, along with its own opinions based on the results of external audits. Within the framework of these reports and evaluations, the Grand National Assembly of Turkey deliberates on the management and accountability responsibilities of public administrations regarding the acquisition and utilization of public resources. It is mandatory for the top executive—or a deputy designated by them—to participate in these deliberations alongside the relevant minister.

The administrative activity report is prepared to include: general information about the relevant administration; financial information covering utilized resources, budget targets and actual results (including reasons for any deviations), assets and liabilities, and information regarding the activities of unions, institutions, and organizations receiving aid; and information on activities carried out and performance data in accordance with the strategic plan and performance program.

The matters to be included in these reports, as well as the procedures and principles regarding their preparation, submission to the relevant administrations, disclosure to the public, and the timeframes for these processes, are determined by a regulation to be issued by the President upon obtaining the opinion of the Court of Accounts.

PART FIVE

Internal Control System

Definition of internal control

Article 55- (Amended first paragraph: 22/12/2005-5436/Art. 10) Internal control is the totality of financial and other controls—comprising the organization, methods, and processes established by the administration, as well as internal audit—designed to ensure that activities are conducted effectively, economically, and efficiently in accordance with the administration's objectives, established policies, and legislation; that assets and resources are

safeguarded; that accounting records are maintained accurately and completely; and that financial and management information is produced in a timely and reliable manner.

Within the scope of their respective duties and powers, standards and methods regarding financial management and control processes are determined, developed, and harmonized by the Ministry of Treasury and Finance, while standards and methods regarding internal audit are determined, developed, and harmonized by the Internal Audit Coordination Board. These bodies also ensure the coordination of the systems and provide guidance to public administrations.

Objective of internal control

Article 56- The objective of internal control is to ensure:

- a) The effective, economical, and efficient management of public revenues, expenditures, assets, and liabilities,
- b) That public administrations operate in compliance with laws and other regulations,
- c) The prevention of irregularities and corruption in all financial decisions and transactions,
- d) The acquisition of regular, timely, and reliable reports and information for decision-making and monitoring purposes,
- e) **(Amended: 22/12/2005-5436/Art. 10)** The prevention of the misuse and waste of assets and their protection against loss.

Structure and functioning of the control

Article 57- (Amended first paragraph: 22/12/2005-5436/Art. 10) The financial management and control systems of public administrations consist of spending units, accounting and financial services, and preliminary financial control and internal audit.

To establish an adequate and effective control system, the top executives and other managers of the relevant administrations take necessary measures—while taking into account duties, authorities, and responsibilities—to ensure adherence to professional values and an honest management approach; to entrust financial authority and responsibilities to knowledgeable and competent managers and personnel; to ensure compliance with established standards; to prevent activities contrary to legislation; and to secure a suitable working environment and transparency through a comprehensive management approach.

(Last paragraph repealed: 22/12/2005-5436/10 art.)

Internal Audit

Article 63- Internal audit is an independent, objective assurance and consulting activity conducted to add value to and improve the operations of public administrations by evaluating whether resources are managed in accordance with the principles of economy, effectiveness, and efficiency, and by providing guidance. These activities are carried out using a systematic, continuous, and disciplined approach—and in compliance with generally accepted standards—to evaluate and improve the effectiveness of the risk management, governance, and control processes regarding the management and control structures and financial transactions of the administrations.

(Amendment to the second paragraph: Art. 10 of Law No. 5436 dated 22/12/2005)

Internal audit is performed by internal auditors. **(Additional sentence: Art. 10 of Law No. 5436 dated 22/12/2005)** Taking into account the structure and personnel size of the public administrations, and subject to the favorable opinion of the Internal Audit Coordination Board, internal audit unit directorates reporting directly to the top executive may be established.

PART SIX

External Audit

External audit

Article 68- The objective of the external audit to be conducted by the Court of Accounts—within the framework of the accountability of public administrations within the scope of general government—is to examine the financial activities, decisions, and transactions of the administration regarding their compliance with laws and with institutional objectives, targets, and plans, and to report the findings to the Grand National Assembly of Turkey.

External audit is conducted by taking into account generally accepted international auditing standards;

It is carried out by:

a) Conducting a financial audit regarding the reliability and accuracy of financial statements based on public administration accounts and related documents, and determining whether the financial transactions concerning the revenues, expenditures, and assets of public administrations comply with laws and other legal regulations;

b) Determining whether public resources are used effectively, economically, and efficiently, and measuring and evaluating activity results in terms of performance.

During the external audit, reports prepared by the internal auditors of public administrations are submitted to the Court of Accounts auditors upon request.

Following the audits, reports prepared regarding the matters specified in subparagraphs (a) and (b) of the second paragraph are consolidated by administration; a copy is provided to the relevant public administration, and a response is submitted by the top executive. The Court of Accounts submits the general external audit evaluation report—prepared by taking into account the audit reports and the responses thereto—to the Grand National Assembly of Turkey.

The adjudication of accounts by the Court of Accounts constitutes the determination of whether the revenue, expenditure, and asset accounts—and the transactions related thereto—of public administrations within the scope of general government comply with legal regulations.

Other matters concerning external audit and the adjudication of accounts are regulated by the relevant law.

Auditing of the Court of Accounts

Article 69- The audit of the Court of Accounts is conducted annually—based on accounts and related documents—by a commission composed of auditors possessing the necessary professional qualifications, who are appointed by the Bureau of the Grand National Assembly of Türkiye on behalf of the Grand National Assembly of Türkiye.

CIVIL SERVANTS LAW

Law Number : 657
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SECTION: 2

Duties and Responsibilities

Loyalty:

Article 6 – (Amended: 12/5/1982 - Art. 2670/1)

Civil servants are required to remain faithfully committed to the Constitution and laws of the Republic of Turkey and to faithfully implement the laws of the Republic of Turkey in the service of the nation. Civil servants affirm this obligation by taking an oath in the presence of authorized superiors—at a ceremony organized by their respective institutions no later than one month after their appointment to permanent civil servant status—and they assume their duties by signing the "Oath Document" set forth below, which is then placed in their personnel files.

I swear upon my honor and dignity that I will remain faithfully bound to the Constitution of the Republic of Turkey, to the reforms and principles of Atatürk, and to the Turkish nationalism embodied in the Constitution; that I will implement the laws of the Republic of Turkey in the service of the nation, adhering to the principles of impartiality and equality; that I will adopt, protect, and strive to develop the national, moral, humanitarian, spiritual, and cultural values of the Turkish Nation; and that, fully aware of my duties and responsibilities toward the Republic of Turkey—a national, democratic, and secular state governed by the rule of law and founded on human rights and the fundamental principles of the Constitution—I will conduct myself in accordance with these obligations.

Impartiality and loyalty to the State:

Article 7 – (Amended: 12/5/1982 - Art. 2670/2) Civil servants cannot be members of a political party, nor can they engage in any behavior that aims to benefit or harm any political party, person, or group; they cannot discriminate based on language, race, gender, political opinion, philosophical belief, religion, or sect while performing their duties; they cannot make statements or engage in actions for political and ideological purposes, nor can they participate in such actions. Civil servants are obliged to protect the interests of the State in all circumstances. They cannot engage in any activity that is contrary to the Constitution and laws of the Republic of Turkey, that undermines the independence and integrity of the country, or that endangers the security of the Republic of Turkey. They cannot participate in or assist any movement, group, organization, or association that engages in activities of this nature.

Conduct and cooperation:

Article 8 – Civil servants are required to demonstrate, through their conduct both within and outside the service, that they are worthy of the esteem and trust necessitated by their official status.

It is essential that civil servants work in cooperation.

Conduct abroad:

Article 9 – Civil servants who are in foreign countries on permanent or temporary assignment, or for training, study, or research, shall not engage in acts or conduct that damage

the reputation of the State or the dignity of their office. Amir durumunda olan devlet memurlarının görev ve sorumlulukları:

Article 10 – (Amended: 12/5/1982 - Art. 3 of Law No. 2670)

Civil servants are charged with and responsible for performing and ensuring the performance—in a timely and complete manner—of duties prescribed by law and other legislation within the organizations and service units they supervise; for training the civil servants under their supervision; and for monitoring and controlling their conduct and actions.

A supervisor treats the civil servants under their supervision with fairness and equality. They exercise their supervisory authority within the principles set forth in laws and other legislation.

A supervisor may not issue orders to the civil servants under their supervision that are contrary to laws and Presidential decrees, nor may they make a request to a subordinate civil servant to secure a personal benefit, accept a gift from them, or borrow money from them. Devlet memurlarının görev ve sorumlulukları:

Article 11 – (Amended: 12/5/1982 - Art. 2670/4)

Civil servants are obliged to comply with the principles set forth in the law and other legislation and to perform the duties assigned by their superiors; they are accountable to their superiors for the proper and correct execution of their duties.[17]

If a civil servant considers an order received from a superior to be contrary to the provisions of the Constitution, laws, Presidential decrees, or regulations, they shall not execute it and shall notify the person who issued the order of such non-conformity. If the superior insists on the order and reiterates it in writing, the civil servant is obliged to execute the order. However, the liability arising from the execution of the order rests with the person who issued it.[18]

An order constituting a crime shall under no circumstances be executed; the person executing it cannot be absolved of liability.

Exceptions prescribed by law for the protection of public order and public safety in cases of urgency are reserved.

Personal liability and damages:

Article 12 – (Amended: 12/5/1982 - 2670/5)

Civil servants are obliged to perform their duties with care and diligence, to protect State property entrusted to them, and to take the necessary measures to keep such property ready for service at all times.

If the administration suffers a loss as a result of the intent, fault, negligence, or imprudence of a civil servant, the relevant civil servant is required to pay the current market value of said loss.

General provisions regarding the recovery of damages shall apply. However, for damages not exceeding half of the gross monthly salary of a civil servant at the first step of the lowest grade on the date the act occurred, payment shall be made by the relevant civil servant—subject to their acceptance—pursuant to the decision of the disciplinary supervisor or the competent disciplinary board.

Damages suffered by individuals:

Article 13 – (Amended: 12/5/1982 - Art. 6 of Law No. 2670)

(Amended first paragraph: 6/6/1990 - Art. 3657/1) Individuals shall file lawsuits regarding damages suffered in connection with duties subject to public law against the relevant

institution, rather than against the personnel performing such duties. However, in the event that money and valuable papers equivalent to money—which have been entrusted to, collected by, or kept in the custody of State offices—are misappropriated by the relevant personnel, the misappropriated amount shall be paid to the rightful claimant by the Treasury without awaiting the outcome of criminal proceedings. The institution’s right of recourse against the responsible personnel in accordance with general provisions is reserved.

(Added: 26/3/2002 - Art. 4748/3) The provision of the preceding paragraph shall also apply to the exercise of the right of recourse against responsible personnel regarding compensation paid by the State pursuant to judgments rendered by the European Court of Human Rights concerning the crimes of torture or cruel, inhuman, or degrading treatment.

The types of damages specified in this Article and in Article 12, the determination and pursuit of their amounts, the responsibilities of superiors, and other matters concerning the procedures to be followed shall be determined by a regulation to be issued by the President.

Declaration of assets:

Article 14 – Civil servants shall submit a declaration of assets regarding the movable and immovable property, receivables, and debts belonging to themselves, their spouses, and their children under their guardianship, in accordance with the provisions set forth in the special law.

Providing information or statements to the press:

Article 15 – (Amended: 12/5/1982 - Art. 2670/7)

Civil servants may not provide information or statements to the press, news agencies, or radio and television organizations regarding public duties. Information on this matter may only be provided by an official authorized by the minister, or—in the provinces—by the governor or an official authorized by the governor.

Information regarding military service may not be disclosed by anyone other than the personnel authorized to do so by special laws and Presidential decrees.

Non-removal of official documents, vehicles, and equipment from authorized locations and their return:

Article 16 – (Amended: 12/5/1982 - Art. 2670/8)

Civil servants may not remove official documents, vehicles, or equipment related to their duties from authorized locations, nor may they use them for private purposes.

Civil servants are required to return official documents, vehicles, and equipment entrusted to them by virtue of their duties upon the termination of said duties. This obligation also applies to the civil servant's heirs.